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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

CUSTOMS

New Delhi, the 29th November 1957

S.R.O. 3838.—In exercise of the powers conferred by sub-section (3) of Section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the Customs Duties Drawback (Cycle) Rules, 1955, published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 95-Customs, dated the 4th June, 1955 the Central Government hereby makes the following rules, the same having been previously published as required by the said sub-section (3), namely:—

THE CUSTOMS DUTIES DRAWBACK (CYCLE) RULES, 1957.

1. **Short title.**—These rules may be called the Customs Duties Drawback (Cycle) Rules, 1957.

2. **Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "goods" means a bicycle of any model manufactured or assembled in India or the State of Pondicherry from the imported material;
- (c) "imported material" means semi-finished and raw materials, imported into India or the State of Pondicherry on payment of customs duty and required for the manufacture or assembly of the goods.

3. **Goods in respect of which drawback may be paid.**—Subject to the provisions of the Act and these rules, a drawback shall be allowed in respect of the imported material used in the manufacture or assembly of the goods exported from India or the State of Pondicherry, or shipped as stores for use on board a ship proceeding to a foreign port.

4. **Rate of Drawback.**—(1) The rate of drawback admissible under these rules on the shipment of the goods shall be the average customs duty paid on the imported materials use in the manufacture of the goods.

(2) Such rate shall be determined by the Central Government, hereinafter in this sub-rule referred to as the Government, at such intervals as the Government may consider necessary on the basis of information furnished by the manufacturer of the goods and verified by the Government, in respect of the duty paid on imported materials during such period as in the opinion of the Government is relevant for the purpose.

5. **Manner of allowing drawback.**—Drawback shall be allowed on the shipment of the goods from any port in India or the State of Pondicherry subject to the following conditions, namely:—

(a) that the shipper shall make a declaration on the relative shipping bill that a claim for drawback under section 43B of the Act is being made;

- (b) that the shipper shall declare on the shipping bill the name of the model of the goods under shipment; and
- (c) that the shipper shall furnish the Customs Collector with a copy of the shipment invoice or any other document giving details of the description, quantity and value of the goods under shipment.

6 Powers of Customs Collector.—For the purpose of these rules, the Customs Collector may require the shipper or the manufacturer of the goods to produce any books of account or other documents relating to the proportion and quantity of imported material used in the manufacture or assembly of the goods, the value of such imported material and the duty paid thereon.

7. Access to manufactory.—The manufacturer of the goods in respect of which a drawback is claimed under these rules shall give access to every part of the manufactory to any officer of Central Government specially authorised in this behalf by the Chief Customs Officer or the Chief Customs Authority to enable the officer so authorised to inspect the processes of manufacture and to verify, by actual check or otherwise, the statements made in support of the claim for drawback.

[No. 286.]

M. A. RANGASWAMY, Dy. Secy.